

GOVERNMENT OF INDIA
FINANCE DEPARTMENT

BUDGET FOR 1922-23



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GOVERNMENT OF INDIA:
FINANCE DEPARTMENT.

BUDGET FOR 1922-23.

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BUDGET OF THE GOVERNMENT OF INDIA FOR 1922-23. 7.3

APPENDIX I.

**PRO FORMA ACCOUNT OF EXPENDITURE ON DELHI AND THE
DELHI PROVINCE.**

Prefatory Note.

I.—Scope of pro formâ account.

The following *pro formâ* account, with its supporting statements, exhibits the expenditure, initial and annual, on Delhi and the Delhi Province and also any receipts and savings which form a direct set-off to that expenditure. The account has been prepared in consultation with the Auditor General and carries his approval as regards both its form and its substantial completeness at the present date subject to the qualifications implied in the following prefatory remarks ; it will be added to, or amplified later, if experience should show this to be necessary.

2. The main item of the account, as regards non-recurring expenditure, is the Delhi project proper, the figures for which appear against item 1 of Part I.—*Initial Outlay*. The principal recurring charge is that representing the expenditure in the new province, which appears as item 1 of Part II.—*Annual Expenditure*.

3. The account necessarily exhibits any expenditure occurring under the named heads, without qualification on account of contributory causes. It must, therefore, be clearly understood that the increase of expenditure, including that in the Delhi Province, is not wholly due to the change of Capital. Thus, an increase of the garrison at Delhi on strategic grounds had been already independently and strongly recommended to the Government of India by the Chief of the General Staff and endorsed by His Excellency the Commander-in-Chief in July 1911, before the transfer of the Capital had been officially proposed, and the construction of the accommodation of the troops already there had long been recognised as pressing. Similarly the recent advance in the policy relating to education and sanitation, particularly the latter, would, under any circumstances, have involved increased expenditure in this city. For practical purposes, these considerations must be ignored in the figured statements, as well as various similar points of minor pecuniary significance. The same principle will be applied to the Railway expenditure, *i.e.*, the cost of any remodelling of the railway system which is connected with the constitution of the new Capital will be exhibited in full in the *pro formâ* account. A wholly independent railway requirement, such as the permanent marshalling yard which will eventually replace the temporary yard now in use, will not be shown.

II.—Relation between the pro formâ account and the regular accounts.

4. A brief explanation is added below connecting the various items in the *pro formâ* account with the entries in the published accounts and estimates. Some further explanations are also to be found in the account itself and in its supporting statements.

5. The capital expenditure directly incurred on the construction of the new Imperial Capital at Delhi is shown in the regular accounts under the special head "57—Initial Expenditure on the new Capital at Delhi." The only other item of expenditure which will be recorded in the capital section of the regular accounts is that arising from diversions or re-arrangements of the railway system, which will appear under the head "53—State Railways".

Item 1 of Part I of *pro formâ* account.

Item 3(b), *ibid.*

6. The initial expenditure incurred during the years 1911-12 and 1912-13 in connection with the provision of temporary accommodation for the Government of India at Delhi, pending the construction of the new Capital, has been treated, on the advice of the Auditor General, as a revenue charge, under a special minor head styled "Temporary Delhi" subordinate to the major head "41—Civil Works". Any non-recurring receipts which may eventually be obtained in connection with these temporary works, *e.g.*, from the sale of lands and buildings when no longer required by the Government of India, will be similarly credited under a special head subordinate to the major head "XXX—Civil Works".

Item 2, *ibid.*

Item II, *ibid.*

Items 1 and I of Part II of *pro formâ* account.

7. The remaining expenditure is mainly brought to account in one of two ways: either, first, as expenditure of the new Province; or secondly as departmental expenditure chargeable to the Department in which it is incurred.

8. The expenditure and receipts appertaining to the *quasi*-provincial administration of the Imperial area are brought to account in the same way as in the case of other minor administrations and are eventually published separately, like the figures for Coorg and Baluchistan, in an appendix to the Civil Estimates. But as the Civil Estimates are not published till late in the year, a special arrangement has been made by which the figures for the Delhi Province under each major head are separately shewn in the various sections of the Financial Secretary's memorandum. It will be noted that any grants which may be specially given from Imperial revenues in aid of the Delhi Municipality or other local funds will be brought into the regular accounts and consequently, into the *pro formâ* account also, since they will appear as charges of the Delhi administration.

Items 3 (a) and III of Part I of *pro formâ* account.

9. Expenditure which does not appertain to provincial administration is recorded, as in the case of other provinces, under its appropriate departmental head in the regular accounts. Thus expenditure on the land and buildings required for the new Cantonment, and any corresponding receipts, appear under the Army and Military Works heads respectively, under both of which a special Delhi sub-head has been opened. Railway capital outlay has already been referred to. Railway revenue charges and receipts similarly come under the Railway account head. In these cases, the *pro formâ* account necessarily exhibits only initial expenditure and non-recurring receipts, as Military expenditure is not being permanently increased and the influence of the new Capital on the ordinary daily receipts and working expenses of the Railways cannot evidently be satisfactorily isolated. This latter consideration also applies to the case of Postal and Telegraph expenditure, which moreover represents ordinary administrative expenditure of the department, and is relatively insignificant in amount. For these reasons, in the case of this department neither the initial outlay nor the recurring receipts and expenditure have been included.

Items 4 to 7 and I and IV of Part I, and Items 2 and 3 and II to V of Part II of *pro formâ* account.

10. There are also a few items of expenditure and of actual receipt or of definite saving which are not recorded in the accounts of the Delhi Province or in the departmental accounts, but which it is necessary to take into consideration in calculating the expenditure on Delhi and the Delhi Province. Most of these are self-explanatory, but attention may be called to the intended treatment of the sale-proceeds of vacated lands and buildings at Calcutta (if any) and elsewhere. These will be credited under the major heads "XXXV—Miscellaneous" and "XXX—Civil Works", and the *pro formâ* account will take credit only for actual Imperial receipts. No account will be taken, in the statements themselves, of book transactions, or of the considerable savings obtained from the vacation of rented accommodation, *i.e.*, of relief in respect of rental payments which the Local Government obtains by giving up private buildings previously leased for provincial establishments, and moving the latter into offices formerly occupied by the Government of India. Any reference made to such saving will, therefore, be found in an explanatory footnote [See Part I, Note 5.]

Item I of Part I.

11. Outlay on stores and all other expenditure incurred in England under a capital head or as a revenue charge, which can be distinguished as appertaining to the construction of Delhi or to the administration of the Delhi Province, have been included in the *pro formâ* account.

PRO FORMA ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE

PART I.—INITIAL OUTLAY.

[Figures in thousands of Rupees.]

BUDGET OF THE GOVERNMENT OF INDIA FOR 1922-23.

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EXPENDITURE.				RECEIPTS.			
	Actuals to end of 1920-21.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.		Actuals to end of 1920-21.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
1. DELHI PROJECT: Capital outlay on permanent Delhi chargeable to Head "57" (for details see Statement I-A)	4,82,00	1,40,10	2,00,00	I.—Receipts which may be obtained on account of Imperial buildings vacated by the Government of India or attached offices in consequence of the move (for details see Statement I-B)†	...	...	...
2. Temporary Delhi*	54,33	...	...	II.—Non-recurring receipts on account of Temporary Works	2	...	...
3. Initial expenditure of non-Civil Departments:—				III.—Recoveries on account of land or buildings vacated in the old Cantonment of Delhi ††	...	...	...
(a) Military Services†	76,37	5,41	14,85	IV.—Miscellaneous items	4,25	85	85
(b) Railways ‡	8,72	14,39	26,03				
4. Non-recurring grant to the Punjab Government in compensation for expenditure incurred on new headquarters buildings for the Commissionership transferred from Delhi	1,36	...	...		
5. Cost of withdrawal to Delhi of Imperial offices previously located at Calcutta or elsewhere	2,03	6	...				
6. Special non-recurring monetary concessions to establishments of the Government of India and attached offices on the occasion of their first move to Delhi	3,83	61	68				
7. Miscellaneous items§	5,58	1,00	1,07				
TOTAL	6,34,20	1,61,57	2,42,03	TOTAL	4,27	85	85
Total Expenditure to end of 1922-23	10,37,80			Total Receipts to end of 1922-23	5,97		
Net Expenditure to end of 1922-23	10,31,83						

*NOTE 1.—The head "Temporary Delhi" has been closed from 1st April 1913, subsequent expenditure being treated as part of the expenditure of the Delhi Province—see Part II of Account.

†NOTE 2.—The expenditure included under item 3 (a) is that relating to the formation of the new Cantonment. Its details are as follows:—

	To end of 1920-21.	Revised, 1921-22.	Budget, 1922-23.
Acquisition of land	13,10	...	...
Cost of buildings	56,28	4,64	12,73
Establishment charges	5,17	70	1,52
Tools and Plants	1,82	7	10
TOTAL	76,37	5,41	14,35-

‡NOTE 3.—The figures relate to charges for the acquisition of land and outlay on railway facilities at Nangal Raya.

§NOTE 4.—The expenditure shown against item 7 represents mainly the proportionate cost of the Delhi Audit Office and the cost of temporary establishments employed in the Secretariats in connection with the change of Capital.

¶NOTE 5.—These heads will record only actual receipts obtained from the sale of the vacated buildings and land. As explained in paragraph 10 of the prefatory note, this procedure has the effect of excluding a substantial true saving in respect of rented accommodation. Thus from 1913-14 to 1920-21 the Government of Bengal, by moving their offices into the vacated Imperial buildings in Calcutta, saved Rs.89,000: partly by being enabled to dispense with private accommodation previously leased, and partly by being relieved from the necessity of renting further accommodation.

PRO FORMÁ ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

PART II.—ANNUAL EXPENDITURE.

[Figures in thousands of Rupees.]

Expenditure.	Actuals, 1920-21.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.	Receipts.	Actuals, 1920-21.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
1. Expenditure of Delhi Province *	1,01,37	67,86	67,11	I.—Revenue of Delhi Province*	38,57	31,39	32,57
2. Compensatory assignment to Punjab Provincial revenues in respect of extra expenditure incurred in administering territories which have been transferred from the old Delhi district to the districts of Rohtak and Gurgaon . . .	13	...	...	II.—Assignment from Punjab Provincial revenues to Imperial on account of the creation of the new Province of Delhi, with effect from the 1st October 1912†.	1,91	...	...
3. Miscellaneous items . . .	28	30	33	III.—Saving under Calcutta house allowances‡ . . .	46	60	51
				IV.—Saving under hill journey and travelling allowances and contingencies on account of shorter move of Secretariat and attached offices.§	2,50	2,50	2,50
Total expenditure . . .	1,01,78	68,16	67,44	V.—Miscellaneous items . . .	3	3	3
Net expenditure . . .	58,31	33,74	31,83	Total receipts . . .	43,47	34,42	35,61

* NOTE 1.—The details of this item are given in Statement II-A.

† NOTE 2.—This assignment represents the amount by which the Provincial outlay on the Delhi area exceeded the Provincial revenue obtained therefrom prior to the constitution of the Imperial enclave, i.e., the net expenditure incurred on that area of which the Local Government has now been relieved.

‡ NOTE 3.—The figures shown against item III will be subject to increase as additional offices are successively transferred from Calcutta to Delhi.

§ NOTE 4.—The figure shown against item IV is a minimum figure calculated once for all on the assumption that all offices or portions of offices which previously moved between Calcutta and Simla have subsequently moved regularly between Delhi and Simla. The actual saving throughout has been larger owing to certain establishments which previously moved to Calcutta being retained in Simla throughout the cold weather.

STATEMENT I.-A.

Details of Capital outlay on the Delhi Project working up to the total figures shown against item 1 in Part 1 of pro forma account.

[Figures in thousands of Rupees.]

Items.	Actuals up to end of 1920-21.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
A.—Salaries and allowances—			
(a) Preliminary Investigation—			
(i) Gazetted officers*	2,04	...	...
(ii) Non-gazetted officers	14	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers*	27,39	8,67	10,20
(ii) Non-gazetted officers	14,57	6,50	6,14
(c) Other officers employed on the Project—			
(i) Gazetted officers*	3,23	43	36
(ii) Non-gazetted officers	2,04	40	23
B.—Travelling allowances of Officers and Establishment—			
(a) Preliminary Investigation—			
(i) Gazetted officers*	23	...	...
(ii) Non-gazetted officers	2	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers*	2,42	70	61
(ii) Non-gazetted officers	1,34	52	50
(c) Other officers employed on the Project—			
(i) Gazetted officers*	26	9	8
(ii) Non-gazetted officers	9	4	4
C.—Supplies, Services and Contingencies—			
(a) Preliminary Investigation	51	...	...
(b) Public Works and Electrical officers employed on the Project	2,08	64	73
(c) Other officers employed on the Project	38	1	1
D.—Works Expenditure—			
(i) Buildings	1,54,14	35,94	85,00
(ii) Communications	11,22	1,20	4,00
(iii) Miscellaneous Public Improvements	6,90	1,11	2,00
(iv) Electric Light and Power . . . . .	...	2,50	20,00
(v) Irrigation	6,70	12,71	10,00
(vi) Sanitation including water-supply, drainage and sewage	34,24	12,69	39,00
(vii) Purchase of tools and plant	44,55	8,67	10,00
(viii) Stock and Suspense	59,71	23,48	...
(ix) Miscellaneous items	61,21	9,73	10,00
(x) Maintenance during construction	25,06	10,00	10,00
(xi) Railway diversion	42	30	6,00
E.—Acquisition of land	33,69	2	...
F.—Other Miscellaneous expenditure	6	...	...
G.—Unallotted Reserve . . . . .	...	10,95	—10,32
Deduct—Receipts on Capital Account	—12,64	—3,50	—4,58
Total	4,82,00	1,40,10	2,00,00

*NOTE.—The town planners and other experts are included under this head.

STATEMENT II-A.

Revenue and Expenditure of Delhi Province.

[Figures in thousands, rupees.]

RECEIPTS.				EXPENDITURE.			
Major heads of Account.	Actuals, 1920- 21.	Revised Esti- mate, 1921- 22.	Budget Esti- mate, 1922- 23.	Major heads of Account.	Actuals, 1920- 21.	Revised Esti- mate, 1921- 22.	Budget Esti- mate, 1922- 23.
I.—Customs	65	59	60	2 Taxes on Income	1	5	10
II.—Taxes on Income	12,80	11,10	11,10	5. Land Revenue	61	78	72
IV.—Opium	14	18	20	6. Excise	12	14	14
V.—Land Revenue	4,01	3,58	3,57	7. Stamps	13	12	12
VI.—Excise	6,78	4,92	5,92	9. Registration	8	8	8
VII.—Stamps	7,26	6,92	7,12	15. Miscellaneous Irrigation Ex- penditure	1	4	5
IX.—Registration	45	41	41	22. General Administration	2,66	2,61	3,16
XIV.—Irrigation works for which no capital accounts are kept	2	4	4	23. Audit	41	53	34
XVI.—Interest	23	20	19	24. Administration of Justice	1,21	1,24	1,46
XVII.—Administration of Justice	27	23	22	25. Jails and Convict settlements	86	98	1,14
XVIII.—Jails and convict settle- ments	18	15	15	26. Police	6,91	7,81	7,91
XIX.—Police	21	18	18	28. Ecclesiastical	20	21	23
XXI.—Education	16	15	15	29. Political	1	1	1
XXII.—Medical	8	8	7	30. Scientific	9	14	20
XXVI.—Miscellaneous Depart- ments	25	23	23	31. Education	3,20	4,51	5,53
XXVII.—Currency	22	22	22	32. Medical	3,35	3,39	3,48
XXX.—Civil Works	1,61	1,20	1,20	33. Public Health	1,38	1,34	86
XXXI.—Receipts in aid of Superannuation	4	5	5	34. Agriculture	32	32	33
XXXIV.—Stationery and Printing	8	8	8	35. Industries . . . . .	...	...	3
XXXV.—Miscellaneous	3,13	88	87	37. Miscellaneous Departments	6	2	...
				38. Currency	4	9	8
				41. Civil Works in charge of Civil officers	4,44	6	1,06
				Civil Works in charge Public Works officers	32,20	23,84	32,31
				44. Territorial and Political Pen- sions	44	77	77
				45. Superannuation allowances and pensions	2,39	2,39	2,40
				46. Stationery and Printing	15	18	18
				47. Miscellaneous	38,75	14,68	3,79
				Special Additions—			
				41. Civil Works—Viceregal Estates in India	1,34	1,53	1,63
				Lump reduction made by the Legislative Assembly . . . . .	...	...	—1,00
GRAND TOTAL	38,57	31,9	32,57	GRAND TOTAL	1,01,37	67,86	67,11

BUDGET OF THE GOVERNMENT OF INDIA FOR 1922-23. 781

APPENDIX II.

COMMERCIAL AND FINANCIAL STATISTICS.

Appen
COMMERCIAL AND
Table I.—

	1913-1914.	1914-1915.	1915-1916.
Recorded revenue compared with recorded expenditure excluding Capital Expenditure on Railways, Irrigation works, Telegraphs and the Delhi Capital not charged against Revenue—			
Surplus R	3,46,96,345	2,67,79,050	1,78,29,915
Deficit R	...	...	...
Capital Expenditure on Railways and Irrigation Works not charged against Revenue R	17,64,81,930	17,44,95,510	8,38,35,975
Capital outlay on the Indian Postal and Telegraph Department not charged against Revenue R	...	...	49,69,110
Initial Expenditure on new Capital at Delhi R	67,07,010	54,05,415	...
India's Financial Contribution to the War R	...	...	...
Net Public Debt incurred R	17,73,000	4,09,09,410	3,56,97,510
Net Public Debt incurred, including Capital transactions with Railway Companies R	4,32,39,317	8,59,50,444	3,64,25,637
Value of commodities exported, excluding Gold and Silver R	2,49,00,70,000	1,82,17,50,000	1,99,48,00,000
Ditto imported, ditto ditto R	1,91,30,80,000	1,44,93,10,000	1,38,16,90,000
Excess of Exports over Imports, excluding Gold and Silver R	57,69,90,000	37,24,50,000	61,31,10,000
Net Imports of Gold R	23,32,40,000	7,64,70,000	†—1,10,90,000
Ditto of Silver R	13,03,30,000	8,87,20,000	4,83,00,000
TOTAL NET IMPORTS OF GOLD AND SILVER R	36,35,70,000	16,51,90,000	3,72,10,000
Excess of Exports over Imports including Gold and Silver R	21,34,20,000	20,72,60,000	57,59,00,000
Secretary of State's Bills sold (Rupees) R	₹ 46,59,68,715	₹ 11,61,88,392	₹ 50,36,57,471(a)
Sterling Equivalent received £	₹ 31,200,827	₹ 7,748,112	₹ 20,354,517(a)
Silver coined at the Indian Mints R	13,15,68,537	2,17,95,335	1,62,02,199
Maximum price in pence of an oz. troy, standard Silver in London	28½ (22nd September).	27½ (30th Apl.).	28½ (31st March 1916.)
Minimum ditto ditto	25½ (1st December).	22½ (13th and 14th Novr.).	22½ (5th Aug. 1915.)
Average Exchange upon Secretary of State's Bills sold per rupee	1s. 4'070d.	1s. 4'004d.	1s. 4'087d.
Rate of Exchange for the adjustment of transactions between the Indian and Imperial Treasuries	1s. 4d.	1s. 4d.	1s. 4d.
Maximum rate of discount on Loans on demand at the Bank of Bengal, (Imperial Bank) Calcutta.	7 (1st to 16th Apl. and 13th Nov. 1913 to 18th Mar. 1914).	6 (1st to 30th Apl. and 5th Nov. to 31st Dec. 1914 and 1st Jan. to 31st March 1915).	8 (20th Jan. 1916 to 31st March 1916.)
Minimum rate of discount on Loans on demand at the Bank of Bengal, (Imperial Bank) Calcutta	3 (3rd July to 6th Aug.).	3 (9th July to 5th Aug.).	5 (2nd June to 22nd Sept.).
Maximum rate of discount at the Bank of England	5 (1st to 16th April and from 2nd October 1913 to 7th January 1914).	10 (from 1st to 5th Aug. 1914).	5 (1st Apl. 1915 to 31st Mar. 1916.)
Minimum ditto ditto	3 (29th January to 31st March 1914).	(from 1st Apl. to 29th July.)	
Maximum Government balances at the three Presidency Banks R	6,18,88,000 (Oct.)	10,12,86,000 (Aug.)	8,87,07,000 (Aug.)
Minimum ditto ditto Imperial Bank R	4,85,95,000 (May)	4,84,03,000 (Nov.)	4,42,76,000 (Nov.)
Maximum price in Calcutta of 5 per cent. War Loan 1929-47 . . . . .	...	...	...
Minimum ditto ditto . . . . .	...	...	...
Maximum price in Calcutta of 5 per cent. income-tax free loan 1945-55 . . . . .	...	...	...
Minimum ditto ditto . . . . .	...	...	...
Maximum price in Calcutta of Government 3½ per cent Rupee Securities (Guaranteed)	96-12 (19th and 21st July).	96-1 (from 14th to 15th and 17th to 25th July 1914).	93-2 (5th to 11th June 1915.) (d)
Minimum ditto ditto	94-14 (13th & 17th Oct.).	91-8 (13th to 31st March).	79½ (23rd Dec. 1915 to 6th Jan. 1916.)
Maximum price in Calcutta of 3 per cent Rupee Securities	83-0 (2nd to 4th Sept. 1913 and from 26th Feb. to 31st March 1914).	83 (1st April to 4th Aug. 1914).	80 (1st Apl. to 28th June 1915.)
Minimum ditto ditto	82-0 (1st Apl. to 26th Aug.).	77 (31st Aug. to 3rd Sept. 1914).	67½ (23rd Dec. 1915 to 6th Jan. 1916.)
Maximum amount outstanding on London Register of Rupee Securities encased for Interest Drafts R	11,11,63,000 (Apl.)	9,95,58,000 (Apl.)	9,66,98,000 (Apl.)
Minimum ditto ditto R	10,08,23,000 (Mar.)	9,73,00,000 (Mar.)	8,81,17,000 (Dec.)
Maximum price in London of 3½ per cent (Rupee Securities in Gold)	64½ (Feb.).	63½ (May) }	No quotation.
Minimum ditto ditto	63½ (Apl.)	63 (July) }	
Maximum price in London of India 3½ per cent Stock	93½ (Jan.)	90½ (Apl.)	82½ (May).
Minimum ditto ditto	84½ (Jan.)	80½ (Mar.)	80½ (Apl.)

Part II.

FINANCIAL STATISTICS.

Miscellaneous.

1916-1917.	1917-1918.	1918-1919.	1919-1920.	1920-1921.	1921-1922, Revised.	1922-1923, Budget.
11,21,72,550	12,13,06,110	5,73,06,135	23,65,28,895	26,00,85,276	28,73,20,000	9,16,28,000
3,57,66,465	5,91,66,825	7,64,13,315	14,42,99,228	26,55,72,106	23,73,79,000	30,02,69,000
36,64,455	37,58,145	42,86,895	60,35,427	1,25,75,011	1,28,06,000	1,45,00,000
...	1,50,00,00,000	...	...	...	1,40,10,000	2,00,00,000
11,56,72,620	1,73,76,00,090	11,47,30,575	8,90,70,517	52,34,07,498	48,99,24,000	11,27,47,000
11,29,52,367	1,72,94,94,174	10,22,96,861	18,22,22,396	51,76,91,284	49,58,89,000	11,53,72,000
2,47,31,10,000	2,44,89,50,000	2,55,32,00,000	3,32,75,80,000	2,65,93,50,000	(b)2,19,01,90,000	
1,60,24,90,000	1,64,35,50,000	1,88,56,20,000	2,21,70,20,000	47,13,50,000	(b)2,58,16,30,000	
87,06,20,000	80,54,00,000	66,75,80,000	1,11,05,60,000	(c)-81,20,00,000	(c)-39,14,40,000	
13,23,50,000	25,17,80,000	†-5,56,40,000	35,33,00,000	2,10,80,000	(b)-6,29,70,000	
18,80,00,000	19,04,20,000	67,91,90,000	29,22,90,000	6,31,00,000	(b)12,65,80,000	
32,03,50,000	44,22,00,000	62,35,50,000	64,55,90,000	8,41,80,000	(b)6,36,10,000	
55,02,70,000	36,32,00,000	4,40,30,000	46,49,70,000	(c)-89,61,80,000	(c)-45,50,50,000	
\$49,04,34,364 (a)	\$50,63,87,176(a)	(a)23,65,41,000	34,54,98,000	...	...
\$32,998,095 (a)	\$34,880,682(a)	(a)20,946,314	31,226,219	...	...
30,77,07,326	23,87,07,287	52,05,35,309	37,72,19,757	3,41,30,039	1,59,67,979	
38½ (13th Feby. 1917).	55 (21st to 24th Sept. 1917).	50 (28th March 1919).	89½ (11th Feb. 1920).	72½ (7th April 1920).	43½ (27th Sept. 1921).	
28½ (10th July 1916).	36½ (13th to 17th April 1917).	45½ (8th to 10th Apl. 1918).	48½ (4th April and 6th May 1919).	30½ (5th March 1921).	32½ (1st and 3rd Mar. 1922).	
ls. 4-148d.	ls. 4-536d.	ls. 5-544d.	ls. 9-691 d.	...	...
ls. 4d.	ls. 4d. and ls. 5d.	ls. 5d. and ls. 6d.	ls. 6d., ls. 8d., 2s., 2s. 4d., and 2s. 9d.	2s. 8d., 2s. 4d., 2s. 2½d., 2s., 1s. 11d., 1s. 10½d., 1s. 8½d., 1s. 5½d., 1s. 6d., & 1s. 4½d.	1s. 3½d., 1s. 3½d., 1s. 3½d., 1s. 4d., 1s. 4½d., 1s. 5d., and 1s. 5½d.	
8 (1st to 13th April 1916 and 9th Nov. 1916 to 21st Feb. 1917.)	6 (1st April to 6th Sept. 1917 and 3rd Jany. to 31st March 1918.)	7 (16th Jan. to 26th Mar. 1919).	7 (12th to 31st Mar. 1920).	7 (1st Apl to 9th June 1920, 18th Nov. 1920, to 2nd Mar. 1921).	8th from 16th Feb. 1922).	
5 (22nd June to 13th Sept.)	5 (7th Sept. 1917 to 2nd Jany. 1918.)	5 (23rd May to 6th Nov. 1918).	5 (5th June 1919 to 14th Jan. 1920).	5 (1st July to 3rd Nov. 1920).	5 (2nd June to 14th Dec. 1921).	
6 (13th July 1916 to 17th Jany. 1917.)	5½ (2nd to 4th April 1917.)	5 (1st Apl. 1918 to 31st Mar. 1919).	6 (6th Nov. 1919 to 31st Mar. 1920).	7 (15th April 1920 to 31st Mar. 1921.)	7 (1st Apl. to 1st May 1921).	
5 (1st April to 12th July 1916.)	5 (5th April 1917 to 31st March 1918.)		5 (1st April 1919 to 5th Nov. 1919).	6 (1st to 14th April 1920.)	4½ from 16th Feb. 1922.	
10,11,86,000(Mar)	22,65,24,000(June)	18,60,47,000(Sept.)	18,26,33,000 (Feb.)	20,38,41,000(July)	25,87,46,000(July)	
4,84,33,000 (May)	7,37,68,000 (Nov.)	6,54,89,000 (Apl.)	7,04,52,000(Sept.)	5,84,98,000 (Feb.)	6,79,75,000 (Dec.)	
...	...	93	95	90	87	
...	...	90	90	77	78	
...	...	...	95½ to 96	95½ to 95	89	
...	...	...		78½	80	
82 (7th and 11th to 14th April 1916.)	70 (6th to 14th Sep. and 31st Oct. 1917 to 7th Feb. 1918.)	81 (7th to 21st Nov. 1918.)	71 (1st April to 17th May).	60 (1st to 16th April 1920 and 5th to 15th January 1921).	62 (30th & 31st May 1921).	
69 (22nd Feb. to 2nd March and 20th to 31st March 1917.)	67 (20th June to 24th Aug. 1917.)	65 (3rd May to 24th June 1918).	60 (27th Feb. to 31st Mar. 1920).	52 (1st Nov. to 22nd Dec. 1920)	55-10 (from 3rd March)	
70 (5th to 20th April 1916.)	60 (6th to 14th Sep. and 31st Oct. to 16th March 1918.)	69 (5th to 22nd Nov. 1918).	62 (1st April to 17th May).	50 (1st April to 5th Oct. 1920 and 5th to 15th January 1921).	53 (31st May & 1st June 1921).	
59 (22nd Feb. to 2nd March and 20th to 31st March 1917.)	57 (20th June to 24th Aug. 1917.)	58 (11th Apl. to 24th June 1918.)	50 (27th Feb. to 31st Mar. 1920).	42 (1st Nov. to 22nd Dec. 1920)	47 (1st to 4th Apl. 1921).	
8,76,76,000 (Apl.)	8,06,95,000(Apl.)	8,17,24,000 (Mar.)	8,16,74,000 (Apl.)	8,65,19,000 (Apl.)	7,73,56,000(Oct.)	
8,30,42,000 (Mar.)	7,47,56,000(March)	7,34,70,000(July)	7,43,58,000 (Dec.)	6,13,12,000 (Sept.)	6,36,80,000 (Apl.)	
No quotation.	52	54	74	63½	42½	
80½	44½	44	49½	33½	34½	
62½	69½	74	69½	61	63	
69½	61½	62	54½	51½	55½	
55½	60½	64	60½	53	54½	
57½	53	53½	47½	43½	47½	
47	50	53½	50½	43	45½	
...	45½	44½	40	37½	39½	
...	...	...	...	...	107½	
...	...	...	...	...	102½	
...	...	...	...	...	93½	
...	...	...	...	...	90½	
86,37,52,000(Mar.)	1,14,76,87,000,(Oct.)	1,53,46,48,000 (Mar.)	1,85,14,79,000 (Jan.)	1,70,73,89,000 (April)	1,79,71,49,000 (Oct.)	
65,46,90,000 (Apl.)	82,72,35,000 (Apl.)	1,05,96,05,000 (Apl.)	1,53,72,07,000 (April)	1,57,62,82,000 (Sept.)	1,67,31,85,000 (Apl.)	
10,421	10,975	10,587	10,670	10,713		
1,647,419	1,637,600	1,677,407	1,760,442	17,87,967		
16,59,53,401	16,58,46,470	18,82,44,749	21,34,84,628	22,86,21,716		
100.73	101.27	112.22	121.26	121,73		
1,27,40,884	-1,06,931	2,23,98,279	2,52,39,787	1,51,37,088		

(a) Include remittance of the Currency Department (b) Figures for 11 months (April to February). † Represents net exports of gold. (c) Net imports.

Appendix II.

Commercial and Financial Statistics.

Table II. - Capital Expenditure on State Railways in 1920-1921, and Estimated Expenditure on such works in 1921-1922 and 1922-1923, and to end of 1922-1923.

RAILWAYS.	To end of 1919-1920.	Accounts, 1920-1921.	Revised Estimate, 1921-1922.	Budget Estimate, 1922-1923.	To end of 1922-1923.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
OPEN LINES.								
State Railways Worked by State.								
Aden Railway	6,25,608	3,64,301	2,45,000	2,00,000	14,34,909			
Delhi (new Capital) Railway Works scheme.	...	3,34,058	11,76,000	26,00,000	41,10,058	...	...
Eastern Bengal	38,16,36,468	89,24,178	1,14,70,000	1,25,31,000	41,45,61,646	...	...
Frontier Railway Reserve Material .	27,03,642	23,57,479	1,53,000	...	52,14,121	...	...
Jodhpur-Hyderabad (British Section)	45,73,426	44,500	55,000	3,00,000	49,72,926	...	...
Laki Pezu Tank	35,76,285	—37,806	...	...	35,38,479	...	...
North Western	90,81,40,338	2,66,34,321	2,45,44,000	2,91,10,000	98,84,98,659	...	...
Nuski Extension	3,02,15,492	10,79,494	3,22,000	...	3,16,16,986	...	...
Oudh and Rohilkhand	23,17,89,372	70,27,889	48,19,000	1,30,00,000	25,66,33,261	...	...
Stores	—1,00,28,549	1,49,03,183	2,35,50,000	91,40,000	3,75,64,634	...	...
Abandoned projects	32,86,316	...	...	...	32,86,316	...	...
TOTAL STATE RAILWAYS WORKED BY STATE	1,55,65,18,398	6,16,31,597	6,63,34,000	6,68,81,000	1,75,13,64,995	...	...

Appendix II—continued.

RAILWAYS.	To end of 1919-1920.	Accounts, 1920-1921.	Revised Estimate, 1921-1922.	Budget Estimate, 1922-1923.	To end of 1922-1923.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
OPEN LINES.								
State Railways Worked by Companies.								
Ahmedabad-Dholka . . . . .	...	...	...	13,00,000	13,00,000	...	...
Agra-Delhi Chord	1,49,23,141	1,12,704	1,50,000	3,00,000	1,54,85,845	...	...
Assam-Bengal	16,84,24,928	46,816	11,000	1,35,000	18,55 18,999	...	...
Part I } " II }		56,59,255	53,77,000	58,65,000		2,000	49,62,604	...
Baran-Kotah	49,50,687	—83	10,000	2,000	49,62,604	...	...
Bengal-Nagpur Railway	44,72,20,965	3,72,84,291	3,79,33,000	3,20,00,000	55,44,37,356	...	...
Bezwada Extension	12,50,373	51,434	40,000	70,000	14,11,807	...	...
Bhopal	41,55,174	2,55,610	1,25,000	78,000	46,13,784	...	...
Bombay, Baroda and Central India	47,84,98,510	1,95,41,579	1,61,30,000	3,20,00,000	54,61,70,089	...	...
Burma	19,99,47,910	37,47,905	51,79,000	68,02,000	21,66,99,355	...	...
Burma Railway Extensions		1,76,540	73,000	7,73,000	
Cawnpur-Banda	81,12,357	47,383	—25,000	1,04,000	82,88,740	...	...
Coonoor-Ootacamund	43,07,344	4,35,320	1,85,000	1,27,000	50,54,664	...	...
Dhone-Kurnool	10,18,342	...	5,000	5,000	10,28,342	...	...
East Indian including South Behar	72,92,47,876	3,13,37,437	2,33,61,000	3,69,07,000	82,08,53,313	...	...
Great Indian Peninsula Railway System	68,21,27,974	2,64,37,606	1,96,15,000	3,37,53,000	76,19,33,580	...	...
Lucknow-Bareilly	1,38,22,948	96,337	1,15,000	5,00,000	1,45,34,285	...	...
Madras and Southern Mahratta Railway	39,10,80,460	1,43,17,791	1,30,85,000	1,85,23,000	43,70,06,251	...	...
South Indian	15,62,28,055	1,04,47,715	1,46,45,000	2,11,60,000	20,24,80,770	...	...
Southern Shan States (Thazi Aungban)	1,59,49,146	3,68,304	4,55,000	4,25,000	1,71,97,450	...	...
Tinnevely Quilon (British Section)	43,67,890	—369	16,000	92,000	44,75,521	...	...
Ditto (Indian State Section)	1,18,61,146	8,426	13,70,000	6,21,000	1,38,60,572	...	...
Tirhoot Railway and Extensions	8,10,01,839	10,75,428	12,81,000	15,00,000	8,48,53,267	...	...
Total State Railways worked by Companies	3,41,84,96,165	15,14,47,429	13,91,86,000	19,30,42,000	3,90,21,71,594	...	...
TOTAL OPEN LINES	4,97,50,14,563	21,30,79,026	20,55,20,000	25,99,23,000	5,65,35,36,589	...	...

Appendix II—continued.

RAILWAYS.	To end of 1919-1920.	Accounts, 1920-1921.	Revised Estimate, 1921-1922.	Budget Estimate, 1922-1923.	To end of 1922-1923.	Sanctioned Outlay.	Balance remaining unspent.	REMARKS.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
TOTAL OPEN LINES brought forward	4,97,50,14,563	21,30,79,026	20,55,20,000	25,99,23,000	5,65,35,33,589	...	...		
LINES UNDER CONSTRUCTION.											
State Railways worked by State.											
Kaur Kirgi	...	12,78,713	2,10,000	...	14,88,713	...	...	Estimate not yet sanctioned.	
Khyber Railway	...	9,23,248	54,76,000	70,00,000	1,33,99,248	*	...	* Estimate amounting to Rs. 198,09,201 (including survey expenses) has been received and is under consideration.			
Tank Murtaza	16,83,163	3,51,175	-1,35,000	...	18,99,338	19,51,835	52,497				
State Railways worked by Companies.											
Amda Janda	3,52,663	24,80,829	19,15,000	28,00,000	75,48,492	75,48,492					
Bermo Sawang Section—											
East Indian Railway share	...	78,000	1,72,000	9,63,000	12,13,000						
Bengal Nagpur Railway share	...	98,199	3,22,000	9,63,000	13,53,199						
Bombay Harbour Branch Extension	35,79,322	5,736	12,74,000	15,50,000	64,09,058	71,97,901	7,88,843				
Vizagapatam Harbour	...	9,77,115	2,78,000	5,00,000	17,55,115	†		† Estimates are awaited.			
Itarsi-Nagpur and branch to Pench Valley											
Coalfields	2,72,19,344	5,43,286	23,50,000	20,00,000	3,21,12,630	2,85,15,862	} ...	Revised Estimate awaited.			
Kasta Branch	63,000	14,24,000	11,18,000	...	26,05,000	17,13,285					
Onlajori Badampahar Branch	3,93,021	8,66,295	10,10,000	4,05,000	26,74,316	18,64,640					
Parvatipore Singapore Road	2,89,484	10,942	15,000	...	3,15,426	2,50,42,000					
Pinmana Magwo	1,64,890	-1,64,890	...	...	...	...	
Majri Rajur	...	...	1,40,000	10,00,000	11,40,000	} ...	} ...	Estimate awaited	
Kharanpura coal fields—											
Bengal Nagpur	2,00,000	15,00,000	17,00,000						
East Indian	...	...	4,000	...	4,000				
Dholka Dhanduka	...	5,73,767	5,00,000	15,00,000	25,73,767	‡		‡ Revised estimate amounting to Rs. 31,03,674 have been received and the Secretary of State's sanction will be applied for on receipt of Bombay, Baroda and Central India Railway, Board of Directors' approval to the Estimates.			
Total Lines under construction	3,37,44,887	94,46,415	1,48,49,000	2,01,81,000	7,82,21,302						
Reserve	...	...	...	48,39,000	48,59,000			
Readjustment of capital outlay in England of Railway Companies at the average rate	-2,25,02,250	1,98,90,229	...	...	-26,12,021				
Deduct—Lapses anticipated	...	...	...	...	...	
TOTAL	4,98,62,57,200	24,24,15,670	22,03,69,000	28,49,43,000	5,73,39,84,870						
Provincial—											
Jorhat	11,19,393	21,701	...	...	11,41,094				
United Provinces—Resin distillery	1,77,761	-4,830	...	...	1,72,931				
Burma	...	19,51,576	...	...	19,51,576				
GRAND TOTAL	4,98,75,54,354	24,43,84,117	22,03,69,000	28,49,43,000	5,73,72,50,471						

Appendix II.—concluded.

RAILWAYS.	To end of 1919-1920.	Accounts, 1920-1921.	Revised Estimate, 1921-1922.	Budget Estimate, 1922-1923.	To end of 1922-1923.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grand Total brought forward	4,98,75,54,354	24,43,84,117	22,08,69,000	28,49,43,000	5,73,72,50,471			
Distributed as under—								
CAPITAL EXPENDITURE ON RAILWAYS (not charged to Revenue)—								
53. Construction of Railways	8,58,10,41,565	25,88,88,911	23,67,59,000	30,00,00,000	4,37,66,89,476			
Total undischarged liability involved in the purchase by the State of the Capital of the Old Guaranteed Railway Companies.	1,26,55,59,640*	-1,64,12,400*	-1,63,90,000	-1,50,57,000	1,21,77,00,240			
CAPITAL EXPENDITURE ON RAILWAYS (charged to Revenue)—								
13. Construction of Railways—								
Central	13,32,56,750	-60,841	...	...	13,31,95,909			
Provincial	76,96,399	-19,68,447	...	...	96,64,846			
Total as above	4,98,75,54,354	24,43,84,117	22,08,69,000	28,49,43,000	5,73,72,50,471			

Class and name of Railway.	Total initial liabilities.	DEDUCT		Total undischarged liabilities.
		Amount redeemed by annuities.	Amount redeemed by sinking fund.	
	Rs.	Rs.	Rs.	Rs.
State Railways worked by the State—				
Eastern Bengal Railway	4,92,01,450	55,97,430	27,03,600	4,09,00,380
North Western Railway	14,00,95,290	1,68,99,170	2,21,81,310	10,10,14,810
Oudh and Rohilkhand Railway	10,33,60,490	...	...	10,33,60,490
Total	29,26,57,230	2,24,96,600	2,48,84,910	24,52,75,660
State Railways worked by the Company—				
Bombay, Baroda and Central India Railway	14,48,04,460	...	...	14,48,04,460
East Indian Railway	37,51,10,740	5,54,96,980	3,80,39,910	28,15,73,850
Great Indian Peninsula Railway	47,51,06,680	8,96,35,020	...	38,54,71,660
Madras and Southern Mahratta Railway	14,96,43,530	1,45,47,540	...	13,50,96,040
South Indian Railway	5,69,25,570	...	...	5,69,25,570
Total	1,20,15,91,030	15,96,79,540	3,80,39,910	1,00,38,71,580
GRAND TOTAL	1,49,42,48,260	18,21,76,200	6,29,24,820	1,24,91,47,240*

STATE RAILWAYS WORKED BY THE STATE.

Appendix II—continued.

Commercial and Financial Statistics.

Table III.—Gross receipts, working expenses, and net receipts of State Railways for five years ending 1920-1921, with Revised Estimates for 1921-1922 and Budget Estimates for 1922-1923.

(Omitting 000, except in Accounts.)

STATE RAILWAYS.	ACCOUNTS					Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
	1916-1917.	1917-1918.	1918-1919.	1919-1920.	1920-1921.		
Open mileage at beginning of year	M. 26,433	M. 26,572	M. 26,464	M. 26,106	M. 26,580	M. 26,799	M. 26,864
Gross Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.							
STATE RAILWAYS WORKED BY THE STATE.							
Aden Tramway	1,53,579	1,43,485	2,00,020	-1,20,109	2,69,839	2,60	2,50
Eastern Bengal	3,70,21,485	3,48,74,771	3,82,07,444	4,45,45,072	4,61,08,642	4,25,00	5,35,90
North Western	9,66,56,409	12,24,77,224	12,46,94,829	12,32,80,625	12,97,73,559	13,15,00	15,85,50
Oudh and Rohilkhand	2,61,76,455	2,82,00,370	3,29,48,935	3,14,64,244	3,26,48,785	3,28,50	3,67,40
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	68,86,463	72,64,284	79,08,099	1,04,20,975	1,02,65,216	88,00	1,27,20
Bengal-Nagpur	5,09,20,784	5,53,76,074	6,19,41,370	6,59,31,392	6,39,37,399	6,60,69	7,76,90
Bezwada Extension	4,89,673	5,13,179	5,22,461	5,47,023	5,29,380	5,90	6,00
Bombay, Baroda and Central India System	7,52,69,779	8,02,80,536	9,46,92,452	9,67,12,806	9,94,16,377	10,40,00	12,50,90
Burma	2,21,87,251	2,20,65,877	2,63,70,481	2,97,14,049	3,26,29,019	3,46,00	4,22,00
Burma Railway Extensions	20,69,109	20,58,705	25,45,496	27,14,727			
Southern Shan States	3,38,109	4,39,884	4,80,827	5,29,400			
East Indian	11,02,01,205	11,61,42,477	13,43,96,239	13,25,76,404	13,84,16,068	13,20,00	17,27,80
Great Indian Peninsula including Indian Midland	9,67,50,475	10,55,60,401	11,88,02,697	12,60,42,370	12,79,35,857	13,55,00	16,66,40
Agra-Delhi Chord	30,47,574	33,67,179	44,50,953	46,98,873	50,30,667		
Bhopal	7,87,907	9,94,950	11,16,515	11,00,906	12,76,267		
Baran-Kotah	2,43,097	1,61,978	1,83,314	1,88,936	1,62,889		
Cawnpore-Banda	3,68,286	3,08,939	3,20,819	3,73,187	3,89,254		
Jodhpur-Hyderabad (British Section)	13,81,452	19,53,656	19,90,444	15,81,739	18,78,972	17,40	19,10
Lucknow-Bareilly	25,27,980	26,74,674	31,54,296	30,02,910	29,81,726	36,00	35,30
Madras and Southern Mahratta Railway	4,68,93,840	5,20,76,904	5,42,92,629	5,73,95,956	6,22,45,540	6,40,00	7,34,60
Mysore State lines	39,86,015	41,47,617	44,48,501	41,36,445			
Dhone-Kurnool	1,40,000	1,20,216	1,48,714	1,76,829			
South Indian	3,22,67,342	3,53,61,272	3,58,90,979	4,01,48,113	4,27,06,378	4,65,00	5,56,10
Tinnevely-Quilon	10,27,354	11,46,203	15,11,462	18,44,613			
Tirhoot	97,89,074	92,55,829	1,09,19,483	1,11,33,060	1,09,91,316	1,30,00	1,36,40
Exchange	...	...	...	...	...	2,44	2,42
Total Central	62,75,80,697	68,74,66,684	76,21,39,459	79,01,40,545	80,97,75,233	81,77,44	99,52,42
India.					80,92,89,163	81,77,44	99,52,42
England.	17,22,916	16,09,425	3,08,925	7,29,105	4,86,070	4,86	4,84
Total	62,93,03,613	68,90,76,109	76,24,48,384	79,08,69,650	80,97,75,233	81,82,30	99,57,26

Appendix II—continued.

STATE RAILWAYS.	ACCOUNTS					Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
	1916-1917.	1917-1918.	1918-1919.	1919-1920.	1920-1921.		
Working Expenses.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.							
STATE RAILWAYS WORKED BY THE STATE.							
Aden Tramway	1,09,400	1,75,253	2,56,014	—48,185	2,16,857	3,30	3,35
Eastern Bengal	2,00,85,979	2,01,05,680	2,25,04,170	3,02,66,454	2,98,24,284	3,76,53	4,25,99
North Western	4,83,45,891	5,24,46,336	6,86,38,796	8,04,38,819	10,09,84,480	12,65,74	12,37,03
Oudh and Rohilkhand	1,14,27,227	1,07,12,455	1,32,83,182	1,82,62,800	1,94,62,004	2,44,76	2,49,23
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	52,42,112	55,08,773	62,66,776	84,18,871	83,01,021	87,00	97,12
Bengal-Nagpur	2,48,54,230	2,63,97,566	3,03,67,272	3,88,42,829	4,38,60,570	4,70,45	4,67,19
Bezwada Extension	2,81,452	2,44,255	1,68,179	2,48,211	2,87,307	4,85	4,25
Bombay, Baroda and Central India System	3,19,13,142	3,50,50,406	4,19,55,223	5,33,70,406	6,75,12,138	8,20,94	8,75,00
Burma Railways	1,15,02,897	1,17,98,856	1,88,97,390	1,62,64,168			
Burma Railway Extensions	10,95,202	11,19,275	14,27,905	17,16,303	2,21,87,533	2,54,22	2,57,87
Southern Shan States	2,82,832	4,16,935	4,53,119	5,29,640			
East Indian	4,07,26,689	4,08,74,776	4,65,18,866	5,88,77,044	7,40,71,007	8,18,69	9,13,40
Great Indian Peninsula including Indian Midland	5,29,32,189	5,71,01,787	6,96,05,861	7,86,59,628	9,67,79,411		
Agra-Delhi Chord	16,37,296	17,92,510	25,44,969	29,41,579	38,72,250		
Bhopal	4,22,626	5,29,657	6,37,130	6,90,091	9,82,380	12,83,44	12,25,24
Baran-Kotah	1,21,549	80,959	91,657	94,468	1,62,839		
Cawnpore-Banda	2,17,595	1,79,755	1,99,214	2,54,308	3,19,083		
Jodhpur-Hyderabad (British Section)	7,61,906	8,87,890	9,37,398	10,00,697	12,48,456	15,02	19,75
Lucknow-Bareilly	9,94,176	11,01,609	13,29,501	16,91,508	19,96,187	16,75	17,24
Madras and Southern Mahratta Railway	2,42,85,663	2,46,21,576	2,68,03,903	3,17,82,724	4,17,61,942		
Mysore State lines	20,83,945	19,91,442	22,00,032	22,76,326		4,55,80	4,80,53
Dhone Kurnool	84,783	73,322	87,891	1,07,174	1,29,317		
South Indian	1,61,70,522	1,52,01,322	1,57,04,971	2,18,16,709	2,56,95,951	3,34,08	3,83,30
Tinnevely Quilon	6,08,598	6,68,841	7,05,884	11,03,963			
Tirhoot	33,94,803	43,76,248	40,64,400	49,49,391	54,83,297	56,89	57,19
Reserve . . . . .	...	...	...	...	...	26,50	71,82
Miscellaneous Expenditure in England . . . . .	...	...	...	...	...	12,57	13,50
Exchange . . . . .	...	...	...	...	...	6,27	6,74
Total Central	29,95,84,804	31,34,57,514	37,06,49,703	45,45,55,861	54,51,37,464	65,88,80	68,05,74

Appendix II—continued.

STATE RAILWAYS.	ACCOUNTS					Revised Estimate, 1921-22.	Budget Estimate 1922-23.
	1916-1917.	1917-1918.	1918-1919.	1919-1920.	1920-1921.		
Net Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.							
STATE RAILWAYS WORKED BY THE STATE.							
Aden Tramway	44,179	—31,768	—55,994	—71,924	52,982	—70	—85
Eastern Bengal	1,69,36,406	1,47,69,091	1,57,03,274	1,42,78,618	1,62,84,358	48,47	1,09,91
North-Western	4,83,10,518	7,00,30,888	5,60,56,033	4,28,41,806	2,87,89,079	49,26	3,48,47
Oudh and Rohilkhand	1,47,49,228	1,74,87,915	1,96,65,753	1,32,01,444	1,31,86,781	83,74	1,18,17
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	16,44,351	17,55,511	16,41,323	20,02,104	19,64,195	1,00	30,08
Bengal-Nagpur	2,60,66,554	2,94,78,508	3,15,74,098	2,70,88,563	2,00,76,829	1,90,15	3,09,71
Bezwada Extension	2,08,221	2,68,924	3,54,282	2,98,812	2,42,073	1,05	1,75
Bombay, Baroda and Central India System	4,33,56,637	4,52,30,130	5,27,37,229	4,33,42,400	3,19,04,239	2,19,06	3,75,90
Burma Railways	1,06,84,354	1,02,67,021	1,24,73,091	1,34,49,941			
Burma Railway Extensions	9,73,907	9,39,430	11,17,591	9,98,424	1,04,41,486	91,78	1,64,13
Southern Shan States	55,277	22,949	27,708	—240			
East Indian	6,94,74,516	7,52,67,701	8,78,77,373	7,36,99,360	6,43,45,061	4,71,31	8,14,40
Great Indian Peninsula including Indian Midland	4,38,18,286	4,84,58,614	4,91,96,836	4,73,82,742	3,11,56,446		
Agra-Delhi Chord	14,10,278	15,74,669	19,05,984	17,57,294	11,58,417		
Bhopal	3,65,281	4,65,293	4,79,385	4,10,815	2,93,887	66,56	4,41,16
Baran-Kotah	1,21,548	80,989	91,657	94,468	...		
Cawnpore-Banda	1,50,691	1,29,184	1,21,605	1,18,879	70,171		
Jodhpur-Hyderabad (British Section)	6,19,546	10,65,766	10,53,046	5,81,042	6,30,516	2,38	—65
Lucknow-Bareilly	15,33,804	15,73,065	18,24,795	13,11,407	9,85,539	9,25	18,06
Madras and Southern Mahratta Railway	2,26,08,177	2,74,55,323	2,74,88,726	2,56,13,232			
Mysore State lines	18,99,070	21,56,175	22,48,469	18,60,119	2,04,83,598	1,84,20	2,54,07
Dhone-Kurnool	55,217	46,894	60,823	69,655	52,766		
South Indian	1,60,96,820	2,01,59,950	2,01,86,008	1,83,31,404			
Tinnevely-Quilon	4,18,756	4,77,362	8,05,578	7,40,650	1,70,11,327	1,30,92	1,72,80
Tirhoot	63,94,271	48,79,581	68,55,083	61,83,669	55,08,019	73,11	79,21
Reserve . . . . .	...	...	...	...	...	—26,50	—71,82
Miscellaneous Expenditure in England . . . . .	...	...	...	...	...	—12,57	—13,50
Exchange . . . . .	...	...	...	...	...	—3,83	—4,32
Total CENTRAL	32,7995,893	37,40,09,170	39,14,89,756	33,55,84,684	26,46,37,769	15,88,64	31,46,68
India							
England	17,22,916	16,09,425	3,08,925	7,29,105	...	4,86	4,84
Grand Total	32,97,18,809	37,56,18,595	39,17,98,681	33,63,13,789	26,46,37,769	15,93,50	31,51,52

Appendix II—concluded.

Table IV.—Capital Account of Indian Branch Line Companies.

Railways.	ACTUALS, 1920-21.		REVISED ESTIMATE, 1921-22.		BUDGET ESTIMATE, 1922-23.	
	Receipts.	Withdrawals.	Receipts.	Withdrawals.	Receipts.	Withdrawals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad-Parantij . . . . .	...	954	...	...	...	...
Ahmedabad-Dholka	200	2,461	...	...	...	...
Amritsar-Patti-Kasur	12,000	16,450	73	73	15	15
Baripada Talband	93,150	1,62,041	...	...	...	...
Branch lines under the Bombay, Baroda and Central India Rail- way.	...	...	1,49	1,22	2,75	2,75
Branch lines under the audit of the Government Examiner, East Indian Railway.	6	3,945	...	...	...	...
Central Provinces Railways	32,000	45,905	46	57	1,04	1,04
Chaparmukh-Silghat	2,95,099	3,53,030	72	72	...	...
Dhond-Baramati	5,000	2,024	1	4	20	20
Hardwar-Dehra	30,168	26,536	34	48	75	75
Kalighat-Falta . . . . .	...	...	...	...	...	...
Katakhal-Lala Bazar	65,000	45,679	7,80	7,80	13,95	13,95
Mymensingh-Bhairab Bazar . . . . .	...	...	1,20	1,20		
Khulna Bagerhat	9,493	27,726	43	48	71	71
Mandra-Bhaun . . . . .	...	...	...	...	46	53
Mymensingh-Jagannathgunj . . . . .	...	...	...	...	...	...
Pachora-Jamner	—30,000	18,660	4	10	25	25
Panposh-Raipura	1,24,846	1,29,092	...	...	...	...
Sara-Serajgunj . . . . .	...	32,018	1,32	1,31	4,59	4,59
Sialkot-Narawal . . . . .	...	1,070	2	...	5	5
Tapti Valley	2,300	36,681	...	...	...	...
Variations anticipated . . . . .	...	...	—1	+31	...	...
Total	6,39,262	9,04,272	14,55	14,96	24,90	24,98
Net receipts or withdrawals	2,65,010	...	41	...	8

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